

Under the Electricity Excise Tax Law, in conjunction with federal law, the Department may request information it deems necessary before it will grant a certificate of registration. See 35 ILCS 640/2-10 (1998 State Bar Edition). (This is a GIL).

December 21, 1999

Dear Xxxxx:

This letter is in response to your letter dated November 16, 1999. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated and made inquiry as follows:

DISTRICT ('District') has prepared a RPU-3 Utility Tax Application for Registration. Step 3 Requests the social security number for the executive officers. The District, does not wish to disclose the personal and private social security numbers of its officers on a registration application. The document may become a public record. 35 ILCS 640/2-7.5 provides that 'reasonable information' may be required on an application. It does not appear reasonable to require the personal social security number of the officers of a governmental agency when the District's FEIN will suffice for identification purposes on the application.

Ralph Grant has referred me to your office. I have also discussed this matter with Terry Charlton of your office. The District still maintains that it is unreasonable to require the social security numbers of its officers on a document to be filed on behalf of the District.

The District requests waiver of the officer's personal social security requirement. Please advise if the District's FEIN will suffice on a RPU-3 Utility Tax Application in lieu of personal security numbers for the executive officers of the District, a local governmental entity.

The District stands to save a substantial amount of money if you expedite your response. Can this be treated as a simple waiver request or must it be treated as a private letter ruling?

If you have any questions, you may direct them to PERSON.

Section 2-10 of the Electricity Excise Tax Law, 35 ILCS 640/2-10 (1998 State Bar Edition), provides, in part, that "[a]pplication for a certificate of registration as a self-assessing purchaser shall be made to the Department upon forms furnished by the Department and shall contain any reasonable information the Department may require." This provision is the authority by which the Department may require, for example, the home addressees of the owners, general partners, and executive officers of an applicant. Section 405 of the United States Code Annotated provides authorization to the states to use federally issued social security account numbers for identification purposes in the administration of taxes. See 42 U.S.C.A. § 405(c)(2)(C)(i).

The Department has deemed it necessary to obtain information about the owners, general partners, and executive officers in the certificate of registration application process. This is for the protection of State interests. Illinois law provides that under certain circumstances, officers or employees of a taxpayer may be held personally liable for the tax liabilities incurred by the taxpayer. Section 3-7 of the Uniform Penalty and Interest Act provides, in part, that "[a]ny officer or employee of any taxpayer subject to the provisions of a tax Act administered by the Department who has the control, supervision or responsibility of filing returns and making payment of the amount of any trust tax imposed in accordance with that Act and who willfully fails to file the return or make the payment to the Department or willfully attempts in any other manner to evade or defeat the tax shall be personally liable for a penalty equal to the total amount of tax unpaid by the taxpayer including interest and penalties thereon." 35 ILCS 735/3-7(a) (1998 State Bar Edition). There is no exclusion from the social security number requirement on the registration application even if the applicant is a governmental entity.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Gina Roccaforte  
Associate Counsel

GR:msk  
Enc.